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Ms. Renee Claytor  
U. S. Patent Office  
Alexandria, Va. 22313-1450

Re: Application No. 10/762,714: Art Unit 3617; Hedman and Costigan Ref. 1360-001

Dear Ms. Claytor:

In response to your letter of 6-21-07 regarding: Analgetic Dosage Forms That Are Resistant to Parenteral and Inhalation Dosing And Have Reduced Side Effects, we would like to elect Group I comprising claims 1-17 and 19-20.

Thank you for your kind attention.

Very truly yours,

*Maxwell Gordon*  
Maxwell Gordon